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CLEARINGHOUSE RULE 00-083

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated September 1998.]

2. Form, Style and Placement in Administrative Code

a. SECTION 2 indicates that s. PI 14.03 (1) is repealed. It appears that it should indicate that s. PI 14.03 (1) (b) is repealed.

b. In s. PI 14.03 (2) (a) 2. c., the reference to the public law and single audit act amendments of 1996 should be changed to a reference to the U.S. Code. A reference to a public law or named federal act may be included in a note. [See s. 1.07 (3) (a), Manual.]

c. SECTION 5 indicates that s. PI 14.03 (2) (a) 4. and 5. are renumbered s. PI 14.03 (2) (a) 3. and 4. However, s. PI 14.03 (2) (a) 3. and 4. currently exist and are not affected by this proposed order. It appears that the proposed order should specify that s. PI 14.03 (2) (a) 3. is repealed.

3. Conflict With or Duplication of Existing Rules

In the appendix, item (c) of the “Audit Scope” refers to the “Single Audit Act of 1984.” In light of the changes made to s. PI 14.03 (2) (a) 2. c., it appears that this reference should be updated to reflect the 1996 legislation.

5. Clarity, Grammar, Punctuation and Use of Plain Language

a. In s. PI 14.03 (2) (a) 2. c., it appears that “states ~~and~~ local government” should be changed to “states ~~and~~, local ~~government~~ governments.”

b. In s. PI 14.03 (2) (d) 1., the apostrophe following “standards” should be eliminated.

c. In s. PI 14.03 (2) (d) 1., the phrase “generally accepted accounting principles” is modified by the phrase “as promulgated by the governmental accounting standards board.” However, in current s. PI 14.03 (2) (a) 4. the phrase “generally accepted accounting principles” is not modified by the latter phrase. Was a distinction intended between the two provisions? If not, the phrase “generally accepted accounting principles” should be treated in the same way in both provisions.